

HIGHLAND CITY
CITY

2004-05
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Highland City for the fiscal year ending June 30,
2005 as approved and adopted by resolution or ordinance dated June 1, 2004
_____. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 1, 2004 for all budgetary funds.

Signed: _____

(Budget Officer)

Subscribed and sworn to this 12th day

of August, 2004.

(Notary Public)



HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
		6/01	6/02	6/03		
TAXES						
3110	General Property Taxes-Current	475,106	549,395	571,664	617,429	620,761
3120	Prior Years' Taxes-Delinquent	99	0	0	56	25,000
3130	General Sales & Use Taxes	684,347	750,547	724,051	753,999	1,020,000
3140	Franchise Taxes	269,292	314,733	327,626	473,985	485,000
3170	Fee-in-Lieu of Property Taxes	81,512	98,409	100,933	114,697	100,000
LICENSES AND PERMITS						
3210	Business Licenses and Permits	8,395	9,280	9,374	8,252	6,000
3221	Building, Structures, and Eq.	489,397	540,514	556,843	730,882	709,600
3225	Animal Licenses	1,512	1,607	2,407	2,271	3,000
INTERGOVERNMENTAL REVENUE						
3340	State Grants	0	0	0	0	0
3356	Class "C" Road Fund Allotment	187,306	198,105	218,069	190,535	220,000
3358	State Liquor Fund Allotment	4,578	2,341	875	4,001	4,000
CHARGES FOR SERVICES						
3414	Zoning & Subdivision Fees	170,304	206,932	99,534	189,287	109,300
3470	Garbage	240,358	282,848	330,247	371,357	400,000
3480	Cemetaries	101,002	68,358	22,587	28,863	35,000
3490	Miscellaneous Services	143,181	57,425	109,107	175,855	218,000
FINES & FORFEITURES						
3510	Fines	167,558	205,664	191,153	213,947	217,000
MISCELLANEOUS REVENUE						
3610	Interest Earnings	73,109	30,599	33,131	21,892	20,000
CONTRIBUTIONS AND TRANSFERS						
3890	Beg. General Fund Bal. to App.	0	0	645,197	0	0

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
	TOTAL REVENUE & OTHER SOURCES	3,097,056	3,316,757	3,942,798	3,897,308	4,192,661

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
GENERAL GOVERNMENT						
4111	City Council	34,672	38,429	43,546	66,499	74,400
4121	City & Precinct Courts	168,429	179,589	190,427	181,370	204,409
4135	Supplies & Expenses	107,766	125,553	151,767	137,920	169,602
4141	Finance/Auditor	6,609	8,300	8,600	8,900	14,000
4142	Clerk/Recorder	56,881	62,782	69,013	73,109	75,175
4143	Treasurer	33,636	22,374	26,578	25,480	32,500
4144	Finance Director	8,104	8,965	8,395	8,385	11,000
4145	Attorney	3,750	4,905	8,977	5,865	6,500
4160	General Government Buildings	10,536	8,103	8,551	9,638	11,000
4180	Planning and Zoning	173,807	146,900	162,264	235,470	206,467
4190	Education & Community Promotion	6,302	7,690	3,253	901	30,200
4191	Insurance	24,136	24,777	33,791	42,043	43,000
PUBLIC SAFETY						
4210	Police Department	624,609	630,683	698,418	720,363	832,711
4220	Emergency Services	197,976	160,263	212,220	236,454	252,000
4241	Engineer	46,774	33,185	29,044	28,944	25,000
4242	Building Inspection	77,009	103,662	99,006	110,033	128,700
4253	Animal Control & Reg.	709	0	0	699	1,000
HIGHWAYS & PUBLIC IMPROVEMENTS						
4415	Class "C" Roads	88,229	117,461	209,071	220,606	284,541
4416	Utilities	24,379	28,834	50,164	56,037	59,000
PARKS, RECREATION & PUBLIC PROPERTY						
4510	Parks	138,162	292,203	277,646	166,023	307,842
4560	Recreation & Culture	32,548	27,202	32,479	62,867	67,100
4570	Garbage	237,446	268,325	321,224	354,943	369,823
4580	Libraries	50,290	16,230	18,570	18,540	22,000
4590	Cemeteries	219,498	152,284	125,519	153,482	194,684
TRANSFERS & OTHER USES						
4810	Transfers to Cap Project Funds	480,000	561,724	1,154,275	0	700,000
4830	Contribution to Utility Funds	0	0	0	0	0
4840	Transfer to Debt Service Fund	0	0	0	0	0
4880	App increase Fund Bal	244,799	286,334	0	0	70,007

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
	TOTAL EXPENDITURES & OTHER USES	3,097,056	3,316,757	3,942,798	2,924,571	4,192,661

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

CAPITAL PROJECT FUND - Highland Open Space SSD

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
	REVENUES:					
3910	Transfers from General Fund	0	0	60,552	95,782	100,000
	TOTAL REVENUES & OTHER SOURCES	0	0	60,552	95,782	100,000
	EXPENDITURES:					
4020	Begin Fund Balance	0	0	0	(8,027)	(63,497)
	TOTAL AVAILABLE FOR APPROPRIATIONS	0	0	60,552	87,755	36,503
4020	Supplies & Expenses	0	0	0	0	0
4071	Transfers to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	Ending Fund Balance	0	0	(8,027)	(63,497)	(65,397)

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL IMPROVEMENT FUND-PARKS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
REVENUES:						
3910	Transfers from General Fund	0	0	142,500	0	100,000
3920	Interest Income	42,887	23,366	18,253	10,926	15,000
3930	Other Additions	505,967	285,935	405,549	609,712	425,000
TOTAL REVENUES & OTHER SOURCES		548,854	309,301	566,302	620,638	540,000
3990	Begin Fund Balance	683,838	959,436	923,070	1,001,072	962,948
TOTAL AVAILABLE FOR APPROPRIATIONS		1,232,692	1,268,737	1,489,372	1,621,710	1,502,948
EXPENDITURES:						
4010	Park Construction	73,256	285,667	430,800	458,762	589,000
4020	Office Equip/Truck Replace	200,000	60,000	57,500	200,000	200,000
4030	Water Stock/Press Irr Exp	0	0	0	0	0
4040	Tranfer to Eq Cap Proj	0	0	0	0	0
TOTAL EXPENDITURES		273,256	345,667	488,300	658,762	789,000
Ending Fund Balance		959,436	923,070	1,001,072	962,948	713,948

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

CAPITAL PROJECT FUND - CAP IMP FUND ROAD PROJECTS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
REVENUES:						
3910	Transfers from General Fund	0	0	0	0	0
3920	Interest Income	36,518	19,831	13,433	5,261	10,000
3930	Other Additions	597,773	489,384	577,982	285,222	260,000
TOTAL REVENUES & OTHER SOURCES		634,291	509,215	591,415	290,483	270,000
3990	Begin Fund Balance	479,258	833,198	671,764	485,015	197,642
TOTAL AVAILABLE FOR APPROPRIATIONS		1,113,549	1,342,413	1,263,179	775,498	467,642
EXPENDITURES:						
4010	Road Projects	44,781	384,745	321,916	251,266	30,000
4020	Road Rebuilding	235,570	285,904	456,248	326,590	210,000
TOTAL EXPENDITURES		280,351	670,649	778,164	577,856	240,000
Ending Fund Balance		833,198	671,764	485,015	197,642	227,642

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

CAPITAL PROJECT FUND - CAP IMP FUND BUILDING

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
REVENUES:						
3910	Transfers from General Fund	480,000	561,724	1,011,775	0	700,000
3915	Transfer from Sewer Fund	0	0	0	0	0
3916	Transfer From PI Fund	378,615	0	0	0	0
3920	Interest Income	16,780	14,861	11,537	22,660	20,000
3930	Other Additions	0	0	331,856	442,271	300,000
TOTAL REVENUES & OTHER SOURCES		875,395	576,585	1,355,168	464,931	1,020,000
3990	Begin Fund Balance	6,065	858,222	627,424	1,927,240	2,023,169
TOTAL AVAILABLE FOR APPROPRIATIONS		881,460	1,434,807	1,982,592	2,392,171	3,043,169
EXPENDITURES:						
4010	System Construction	23,238	807,383	55,352	153,138	100,000
4020	Misc Construction Costs	0	0	0	215,864	30,000
TOTAL EXPENDITURES		23,238	807,383	55,352	369,002	130,000
Ending Fund Balance		858,222	627,424	1,927,240	2,023,169	2,913,169

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

CAPITAL PROJECT FUND - NW Annexation Cap Project

Account Number	Description	-----Prior Years Actual-----			Current Year	Ensuing Year
		6/01	6/02	6/03	Estimate 6/04	Approved Budget Appropriation 6/05
REVENUES:						
3910	Transfer from Cap Project Fund	0	0	0	0	0
3920	Interest Income	26,563	13,946	7,507	901	10,000
3930	Other Additions	501,082	(18,050)	0	1,436,992	174,900
TOTAL REVENUES & OTHER SOURCES		527,645	(4,104)	7,507	1,437,893	184,900
3990	Begin Fund Balance	378,615	517,713	419,522	(226,703)	(783,057)
TOTAL AVAILABLE FOR APPROPRIATIONS		906,260	513,609	427,029	1,211,190	(598,157)
EXPENDITURES:						
4010	Truck Replacement	9,932	0	0	0	0
4020	Equipment Replacement	378,615	90,787	0	0	0
4030	Road Improvements	0	3,300	82,806	1,332,761	440,000
4040	R/W Acquisition	0	0	570,926	661,486	0
TOTAL EXPENDITURES		388,547	94,087	653,732	1,994,247	440,000
Ending Fund Balance		517,713	419,522	(226,703)	(783,057)	(1,038,157)

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

ENTERPRISE FUND - UTILITY

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
OPERATING REVENUE						
3710	Charges for Services	825,046	923,236	984,126	1,167,351	1,147,833
3720	Interest Earnings	76,316	50,890	35,913	36,384	36,000
3730	Other	0	0	0	0	0
TOTAL OPERATING REVENUE:		901,362	974,126	1,020,039	1,203,735	1,183,833
OPERATING EXPENSES						
4010	Personnel Services	32,089	70,972	79,557	71,958	83,543
4020	Contractual Services	217,090	267,323	313,116	348,108	324,500
4030	Materials & Supplies	105,460	115,255	99,328	143,320	154,400
4040	Depreciation	109,939	110,637	112,800	82,887	112,800
TOTAL OPERATING EXPENSES:		464,578	564,187	604,801	646,273	675,243
OPERATING INCOME (LOSS)		436,784	409,939	415,238	557,462	508,590
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		436,784	409,939	415,238	557,462	508,590

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

ENTERPRISE FUND - PRESSURIZED IRRIGATION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
OPERATING REVENUE						
3710	Charges for Services	418,969	449,314	479,844	518,878	592,272
3720	Interest Earned	369,211	114,118	46,663	32,877	40,000
3730	Other	2,405,574	649,782	715,917	807,769	800,000
TOTAL OPERATING REVENUE:		3,193,754	1,213,214	1,242,424	1,359,524	1,432,272
OPERATING EXPENSES						
4010	Personnel Services	51,779	62,151	58,731	69,606	64,000
4030	Material and Supplies	898,880	745,322	797,672	1,232,289	934,890
TOTAL OPERATING EXPENSES:		950,659	807,473	856,403	1,301,895	998,890
OPERATING INCOME (LOSS)		2,243,095	405,741	386,021	57,629	433,382
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		2,243,095	405,741	386,021	57,629	433,382

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

ENTERPRISE FUND - STORM SEWER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
		6/01	6/02	6/03		
	OPERATING REVENUE					
3710	Charges for Services	94,988	114,195	167,777	160,523	160,000
3720	Interest Earnings	0	1,197	956	211	3,000
3730	Other	0	0	7,182	0	0
	TOTAL OPERATING REVENUE:	94,988	115,392	175,915	160,734	163,000
	OPERATING EXPENSES					
4010	Personnel Services	0	0	0	46,072	80,171
4030	Materials & Supplies	3,310	3,655	19,867	5,776	106,500
	TOTAL OPERATING EXPENSES:	3,310	3,655	19,867	51,848	186,671
	NET INCOME (LOSS)	91,678	111,737	156,048	108,886 (23,671)

HIGHLAND CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

Fiscal Year

ENTERPRISE FUND - LIBRARY

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/01	6/02	6/03	6/04	6/05
OPERATING REVENUE						
3730	Other	69,918	0	0	0	0
TOTAL OPERATING REVENUE:		69,918	0	0	0	0
OPERATING EXPENSES						
4010	Personnel Services	55,842	0	0	0	0
4030	Materials & Supplies	5,575	0	0	0	0
4040	Depreciation	0	0	0	0	0
TOTAL OPERATING EXPENSES:		61,417	0	0	0	0
NET INCOME (LOSS)		8,501	0	0	0	0

RESOLUTION NO. 2004-7

ADOPTION OF THE 2004-2005 TAX RATE

BE IT HEREBY RESOLVED by the City Council of Highland:

That a tax rate of .001445 is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2003 through June 30, 2004 for the purpose of providing for a General Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah.

AND BE IT FURTHER RESOLVED that the City Recorder be and is hereby ordered and directed to send a copy of this resolution to the County Auditor of Utah County so that this levy can be placed on the tax rolls and collected according to law.

PASSED unanimously by the City Council this 6th day of July, 2004.

Jess Adamson
Mayor, Highland City

ATTEST



Highland City Recorder

